STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS

For the period ended September 30, 2014 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$73,631	\$62,227	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855
Revenues, net of refunds	274,152	289,211	413,882	0	0	0	0	0	0	0	0	0
Expenditures*	(263,521)	(300,615)	(351,254)	0	0	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash*	73,631	(11,404)	(372)	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$73,631	\$62,227	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855	\$61,855

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS

For the period ended September 30, 2014 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$387,270	\$369,562	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972
Payment of Fiscal Year 2014 31 day carryover*	(15,839)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits*	(9,253)	(17,708)	(14,590)	0	0	0	0	0	0	0	0	0
Transfer of Fiscal Year 2014 surplus to Rainy Day Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$387,270	\$369,562	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972	\$354,972

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

For the period ended September 30, 2014 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827

Source: wvOASIS

State Auditor's Office, Glen B. Gainer III, State Auditor Dept. of Revenue, Robert S. Kiss, Cabinet Secretary

Prepared by the State Budget Office

October 1, 2014

^{*} Amounts for July, August, and September 2014 are estimated for these items.